

# Nebraska Electronic Reporting Procedure, 21EFW2

**Wage and Tax Statement,  
Form W-2; Nonemployee  
Compensation Statement for  
Recipients of Miscellaneous Income,  
Form 1099-MISC; Statement for  
Recipients of Annuities, Pensions,  
Retired Pay, or IRA Payments,  
Form 1099-R; and Statement for  
Recipients of Certain Gambling  
Winnings, Form W-2G**

**Revised January, 2008**

**For more information, check our Web  
site: [www.revenue.ne.gov](http://www.revenue.ne.gov)**



**The purpose of this procedure  
is to provide unified internet  
filing instructions of Forms W-2,  
1099-MISC, 1099-R, and W-2G to the  
Nebraska Department of Revenue.**

**Who must file?** Beginning in 2009, if you will be transmitting 250 or more W-2s or 1099s you must file these reports electronically.

**Who may file over the internet?** Only companies currently licensed for Nebraska Withholding may use the Internet filing system. Your Userid and PIN were printed on your Nebraska Reconciliation of Income Tax Withheld Form W-3N. These numbers are required to login to the electronic reporting system.

**Filing Form W-3N.** The Nebraska Department of Revenue does not accept electronic transmission of Form W-3N (Nebraska Reconciliation of Income Tax Withheld). All paper returns must be mailed following the directions on the back of Form W-3N.

**Web Browser Requirements.** You will need to use either Netscape 4.0 (or higher) or Internet Explorer 4.0 (or higher) to use the W-2/1099 online filing system.

**W-2 Electronic File Formats.** The electronic record formats for W-2s are specified in the Magnetic Media Reporting of the Social Security Administration SSA Pub No. 42-007. The Nebraska specifications on the following pages are in addition to the data required by the Social Security Administration Magnetic Media Reporting Plan for W-2s. With the exception of the additional data required in the code RS and RV record, the federal formats and guidelines specified in Publication (SSA Pub No. 42-007) apply. All W-2 files will use the SSA's one record length format.

**1099 Electronic File Format.** The electronic record formats for Forms 1099-MISC, 1099-R, and W-2G, are specified in the Magnetic Media Reporting Plan of the Internal Revenue Service Publication 1220. The Nebraska specifications are for filing forms 1099 series and W-2Gs on the following pages and are in addition to the data required by the Federal Magnetic Media Reporting Plan. With the exception of the additional data required, the federal formats and guidelines specified in Publication 1220 apply.

**Where to electronically report your W-2 and 1099s:**  
[www.revenue.ne.gov](http://www.revenue.ne.gov).

**Electronic Filing System Login.** Your USERID and PIN number are entered on the main login screen. Your USERID is the Nebraska I.D. Number printed on your Form W-3N. Do not include the 21- in your userid number. Your PIN number is the 5 digit number provided near the bottom of your Form W-3N. (Nebraska Reconciliation of Income Tax Withheld). Additional instructions are available on the Revenue Website given above.

**Corrected Returns.** Use paper Form W-2 or 1099 if it is necessary to correct individual employee or payee records originally submitted using the Electronic Reporting System. Corrected documents must contain all relevant information so that they supersede the data submitted using the Electronic Reporting System.

## Form W-2 Electronic Format Specifications

Record Name <b>CODE RA—TRANSMITTER RECORD</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.

  

Record Name <b>CODE RE—EMPLOYER RECORD</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.

  

Record Name <b>CODE RW—EMPLOYEE WAGE RECORD</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.

  

Record Name <b>CODE RS—SUPPLEMENTAL RECORD (W-2)</b>			
Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant “RS”
3-4	State Code	2	Enter “31”
5-9	Taxing Entity Code	5	Leave blank.
10-18	Social Security No.	9	Enter the employee’s social security number. If not available, enter the letter “I” in position 10 and blanks in positions 11-18.
19-33	Employee First Name	15	Enter employee’s first name. Left justify and fill with blanks.
34-48	Employee Middle	15	If applicable, enter the employee’s middle name or initial. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter the employee’s last name. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter an alphabetic suffix. Left justify and fill with blanks
73-94	Location Address	22	Enter the employee location address (attention, suite, room number etc.) Left justify and fill with blanks.
95-116	Delivery Address	22	Left justify and fill with blanks
117-138	City	22	Enter the employee’s City. Left justify and fill with blanks.
139-140	State Abbreviation	2	Use standard FIPS abbreviations.
141-145	Zip Code	5	Enter valid Zip Code.
146-149	Zip Code Extension	4	Enter the four-digit extension of the Zip Code. If this field is not applicable, enter blanks.
150-154	Blank	5	Leave blank. Reserved for SSA use.
155-247	Blank	93	Leave blank. Not required by the Nebraska Department of Revenue.
248-267	State Employer Identification Number	20	Enter Nebraska Identification Number. Right justify and zero fill. Do not enter the “21-”, preceding the Nebraska identification number.
268-273	Blank	6	Leave blank. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate FIPS postal numeric code. (NE = “31”)
276-286	State Taxable Wages	11	Enter wages, tips, and other compensation subject to Nebraska tax. Right justify and zero fill; include dollars and cents.
287-297	State Income Tax Withheld	11	Enter amount withheld for Nebraska state income tax. Right justify and zero fill; include dollars and cents.
298-512	Blank	215	Leave blank. Not used by the Nebraska Department of Revenue.

  

Record Name <b>CODE RT—TOTAL RECORD</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.

  

Record Name <b>CODE RV—STATE TOTAL RECORD</b>			
Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant “RV”
3-9	Total RS Records	7	Enter the Total number of RS31 records reported.
10-24	Total State Taxable Wages	15	Enter the Total State Taxable Wages for all RS31 records reported.
25-39	Total State Income Tax Withheld	15	Enter the Total State Income Tax Withheld for all RS31 records reported.
40-512	Blank	473	Leave blank. Not used by the Nebraska Department of Revenue.

  

Record Name <b>CODE RF—FINAL RECORD</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.

## Form 1099 Electronic Format Specifications

Record Name

### Code A—Payer/Transmitter “A” Record

Location	Field	Length	Description and Remarks
371-379	State Employer Identification Number	9	Enter Nebraska Identification Number. Right justify and zero fill. Do not enter the “21-”, preceding the Nebraska identification number.

Record Name

### Code B—Payee “B” Record

Location	Field	Length	Description and Remarks
663-672	Total Payments in Nebraska	10	The amount reported in this field represents the total amount of payments. Amounts must be entered in U.S. dollars and cents. The two rightmost positions represent cents. Do not enter dollar signs, commas, decimal points, negative amounts. Amounts must be right justified, and unused positions must be zero filled.
673-682	Total Payments Subject to Nebraska Tax	10	The amount reported in this field represents the total amount of payments which are subject to Nebraska tax. Amounts must be entered in U.S. dollars and cents. The two rightmost positions represent cents. Do not enter dollar signs, commas, decimal points, negative amounts. Amounts must be right justified, and unused positions must be zero filled.
683-692	Amount Withheld for Nebraska Income Tax Purposes	10	The amount reported in this field represents the total amount of income tax withheld from payments in Nebraska which are subject to Nebraska withholding tax. Amounts must be entered in U.S. dollars and cents. The two rightmost positions represent cents. Do not enter dollar signs, commas, decimal points, negative amounts. Amounts must be right justified, and unused positions must be zero filled.